

Article - Local Government

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§21-802.

(a) Within 60 days after the end of each fiscal or calendar year, a special taxing area commission or board in Allegany County that has the right to collect taxes or fees shall file a report with the County Commissioners of Allegany County to account for all taxes collected and disbursed.

(b) (1) A report required under this section shall be notarized.

(2) The County Commissioners of Allegany County may require a certified audit.

(c) A report required under this section shall be open for public review at the courthouse and at a convenient location in the area where taxes or fees are collected.

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